

# IRS Health Insurance Provider Fee (IPF) IMPORTANT INFORMATION



## Moratorium on the Providers Fee for 2017 (2016 Fee Still Due)

The Consolidated Appropriations Act of 2016, Title II, § 201, Moratorium on Annual Fee on Health Insurance Providers, suspends collection of the health insurance provider fee for the **2017** calendar year. Thus, health insurance issuers are not required to pay these fees for 2017. **This moratorium does NOT affect the filing requirement and payment of these fees for 2016. Form 8963 (Rev. February 2016) must be filed by April 18, 2016.** Be sure to use the most current version, available at [www.irs.gov/form8963](http://www.irs.gov/form8963) in February, 2016. Efiling is available beginning on March 1, 2016.

“SEC. 201. MORATORIUM ON ANNUAL FEE ON HEALTH INSURANCE PROVIDERS.

Subsection (j) of section 9010 of the Patient Protection and Affordable Care Act is amended to read as follows:

(j) EFFECTIVE DATE.—This section shall apply to calendar years—

- (1) beginning after December 31, 2013, and ending before January 1, 2017, and
- (2) beginning after December 31, 2017.”

## Extended due dates for insurer and employee information reporting under sections 6055 and 6056:

On December 28, 2015, the IRS extended the due dates for new health care information reporting forms in 2016. Insurers, self-insuring employers, other coverage providers, and applicable large employers now have additional time to provide health coverage information for 2015 to individual taxpayers and the IRS. The IRS is prepared to accept filings of the information returns beginning on January 21, 2016. However, providers and certain employers must now furnish individuals with either Form 1095-B or 1095-C by March 31, 2016. While the due dates for issuers filing these forms and the associated Form 1094 with the IRS are May 31, 2016 for paper filers and June 30, 2016 for electronic filers, employers and other coverage providers are encouraged to furnish statements and file the information returns as soon as they are ready.

For up-to-date information, continue to visit [irs.gov](http://irs.gov) and under “Hot Topics” select “Affordable Care Act” and then “What’s Trending.”

### **Questions? Contact an IPF Analyst**

- By phone at 616-365-4617 (not a toll free number) and leave a message. We will return the call promptly.
  - By email at [LBI.IPF@irs.gov](mailto:LBI.IPF@irs.gov)
  - By fax at 877-797-0235
- ACA eServices Help Desk 866-937-4130

## Reminder:

- We encourage electronic filing of Form 8963. Please visit [www.irs.gov/Form8963efile](http://www.irs.gov/Form8963efile) for step-by-step tutorials showing how to register for eservices, submit your efile application for the “ACA Provider role” and upload your Form 8963.
- Continue to refer to the Health Insurance Provider Fee page on [irs.gov](http://irs.gov) at [www.irs.gov/ACA9010](http://www.irs.gov/ACA9010), for additional information.

*This newsletter is for informational purposes only, sent to health insurance providers and other interested parties.*